Sectt. II-48—83,702—27-11-23.

L. S. G (1924) Department.

Mis SERIES.

G.O. No. 1057 Local

DATED 25-4-24

[Despatch Abstract.]

Audit report - Bellary Municipality - Reply to points noticed in report for 1921-22 - Reported.

C.F. 29—5,000—7-1-21.

DEPARTMENT.

ASSISTANT SECRETARY TO GOVT. 21-JAN-1924 FINANCE DEPARTMENT.

Received ..... 192 . *Registered* Fmi (1-a) c. 13 192
12-1-1924.

Subject.

Submitting replies to the further remarks on the audit report for 21-22.

ENCLOSURES.
No. ...
...
Spare copies ...

No. 15.
8/1/24

Station Bellary, *Dated the* 3rd January 1924.

From (Name) M.R.Ry. N. Narayana Rao Garu, B.A., B.L.,
(Designation) Chairman, Municipal Council.

To The Secretary to the Government of Madras,
Finance Department.
Madras.

Sir,

In reply to Government Order No. 1001 Mis: dated 18-9-23, I have the honour to state as follows:-

Para 2. N o t e d.

,, 4. Sum of Rs:500/- has been invested in 4% Bonds and the balance in the Postal Savings Bank.

,, 5. Though there is nothing to prove that the metal and gravel found short at the first verification was made good between the dates of the 1st and 2nd verifications, the Overseer is to blame for having placed wrong figures at the time of first verification before the Councillor. The balances as arrived at in the office after checking the metal returns should have been recorded by the Overseer in the Measurement Book and these figures should have been not verified. The Overseer is not reported to have been unsatisfactory in the previous years

Administration Reports.

Para - 6. N o t e d.

I have the honour to be,

Sir,

Your most obedient servant,

Narayana Rao

Chairman, M.C. 5-7-24

Sectt. II-10(a)—36,502—27-11-23 (E)

3

Finance DEPARTMENT.

	Date	Initials.
When received for Fair-copying.		
When copied ..		
When examined ..		
When signed ..		
When despatched ..		

READ AGAIN G.O. No. ....., dated ..... 192 .

" " " " ..... " ..... 192 .

READ ALSO:—

C. No ....., From the ....., No. ....., dated ..... 192 .

" " ..... " " ..... " " ..... 192 .

" " ..... " " ..... " " ..... 192 .

~~ORDER~~

Memo No. 13-3 Fin dated 4-3-1924

The Chairman is requested to report the disciplinary action taken against the Overseer.

K.R.S
13-3-24

To

The Chief Engineer (Roads)

C.F. 29—5,000—17-12-28.

4

DEPARTMENT.

Received 21 MAR 1924 FINANCE DEPARTMENT 192 . Registered Fin (LA) C 13 192 . 2-4-1924

Subject.

Reporting the disciplinary action taken against the Overseer by the Chairman,

Finance (L.A.) deptt.

May be transferred to L.S.G. Dept.

3 APR 1924 SECRETARY TO GOVT. LOCAL & MUNICIPAL DEPARTMENT

09829

2-4-24. 2/4/24

Fin (LA) No. 13-4 2-4-24. L.S.G. Dept

No. 266 29-3-24.

Enclosures.
No.
Spare copies

Station Bellary, *Dated the* 21th March 192 .

From (Name) M.R.Ry. N. Narayana Rao Garu, B.A., B.L., F.M.U.,

(Designation) Chairman, Municipal Council.

To The Secretary to the Government of Madras,

Finance (L.A.)

~~Local Self Government~~ Department.

Madras.

Sir,

With reference to Government Memo No. 1 -3., dated 19-3-24, I have the honour to state that the Overseer has been severely repremanded as this was the first occasion in which he was guilty of such irregularities.

I have the honour to be,

Sir,

Your most obedient servant,

Narayana Rao

Chairman, M.C.

28/3/24

A. P. B.—1000-1-24

5

PROCEEDINGS OF THE CHAIRMAN, MUNICIPAL COUNCIL, BELLARY.

Dated....24th March.....192 +.

Report. No. 57/29.3.24

Read G.O.No

Government memorandum No 13-3 dated 19-3-24 requesting the Chairman to report the disciplinary action taken against the Overseer.

O R D E R.

The Overseer is severely repremanded for the serious neglect on his part in giving wrong figures for annual verification of road side materials in the year. He is warned that any repetition of such irregularities will be seriously dealt with.

Narayana Rao

Chairman, M.C.

28/3/24

28/3.

B/

memo 13-3 of 19-3-24 Finance (L.A) deptt

Subject. Local Fund Audit – Bellary municipality – Report for 1921-22 – GO No 806 Mis. Finance. of 13-9-23 and chairman's letter P.W.D. ~~Secl~~ dis. 15 of 18-1-1924

(I)

P. 3, 6 & 7 linked file Para 5 of the letter. The chairman's statement that the overseer placed wrong figures before the Councillor who conducted the verification and that the deficit was due to this mistake shows that the councillor signed the verification certificate merely on the overseer's statement is very unsatisfactory. This

i.e., The chairman appears to have omitted verifying the correctness of it.

The chairman is requested to report the disciplinary action taken against the overseer

15-2-24

13/3/24

To The chairman, municipal Council, Bellary.

DESPATCHED 19 MAR 1924

DS

Note. This may be sent to L.S.G. for acceptance or remarks.

15/2/24

Fin (La) No. 13-1
15-2-1924

L.S.G. 16.2.24 L.S.G. No

01527

D.S. of (Lft) Sept

Please see para (14) of the audit report on ~~h~~ 3 of Jo. no 806 F. ~~(b)~~ dt 13.9.23 and the Con.e's present remarks on this para. It would seem that unless the municipal Councillor, Sh Thimmappa garu, had verified the actual quantities on site, the deficiencies between the Book balances and the actual quantities could not have been brought to light. It must afterwards have been found that the Book balances were wrong. This does not indicate that the municipal Councillor was at fault. The fault is entirely on the overseer in not having brought the book balances up-to-date. In the circumstances there is no occasion for the strictures on the mun.l Councillor contained in the draft overleaf.

h i e f

Dy. Secretary to Govt. Finance Department 16 FEB 1924

Fin (Aud) C-13 26.2.24.

L Sec. 452)-1 26/2/24

Fin (Lft) /ks

D.D. 25/2/24 Dispd Finl 25.2.24

Irrigation Deptt.

(N) According to para 14 of the Audit Report, the correct quantity of the material was on the spot according to the measurement made by the Second Councillor Thimmappa Gowda 5 months later. Therefore, unless additional material was carted to the spot within those 5 months, the correct quantity may be assumed to have been on the spot even at the time of the check-measurement by the Councillor Thimmappa Gowda. If this is conceded, it follows that the wrong figures given by the overseer in the measurement book should have been detected without reference to the book balance and solely with reference to the result of the check-measurement. In fact, there should have been no discrepancy between the actual balance and the book balance.

(2) If on the other hand, it is held that the measurement ~~done~~ taken by the first Councillor Thimmappa Gowda was correct, and that it was in consequence of his check-measurement that the discrepancy came to light, it is not clear how the second Check-measurement

five months later showed the correct quantity on the spot. In any case, both the Councillors cannot be right, assuming of course that no metal was in the meantime carted to the spot — the Chairman states that there is nothing to prove that this was done.

(3) The Chairman states that the Overseer placed wrong figures before the Councillor Shivappa Jain — figures showing less quantity than what was actually on the spot. If the verification was actually done, the Councillor could merely have corrected the figures in the measurement book to those in the stock book, and the question of a discrepancy between the actual balance & the book (not measurement book) balance could not arise at all. The Chairman admits that the balances as arrived at after checking the metal returns should have been recorded by the Overseer in the measurement book. This means that the measurement book figures were wrong. But so long as the metal is there, differences between the actual balance and

the stock book balance arrived at after checking the metal returns cannot possibly arise. The Audit Report refers to this diffce and not to the difference between the figures in the measurement book & the stock book. The annual verifn is with refce to the stock balance & not the balance as shewn in the measurement book.

(4) The question then resolves itself into this:-

(a) was there the correct quantity on the spot at the first verification?

(b) If there was, how did the discrepancy between the actual balance & stock book balance arise?

(c) How could the discrepancy have been put right if the overseer had given the stock book figures in the measurement book — as the Chairman now states.

(d) If there was really a discrepancy, and if this discrepancy was brought to light as the result of the verifn by Councillor Thimmappa Sam, how is it the Second Councillor found the quantity correct 5 months later? One or other of the two Councillors must

must have signed the certificate without actual measurement.

28/2/24

L-S. G. 110.

L. S. G. (D.T.M.) Delhi (1.9) No 13-2
29.2.24

In the circumstances now explained it would seem that one or the other of the Foremen who verified the balances may have signed the certificate without actual measurement. ~~It is also, however, possible that the overseer, having omitted~~ The point can be cleared only if we know

(1) what the balances shown in the measurement book by the overseer were on the 5th April 1922,

(2) whether Thirthamalla Garu had made any comments in the measurement book when he verified the balances on 5.4.22, and (3) what the stock book balances were on that date.

Pro-order. However whether this

matter should be pursued.

F.D. 6/5

It may be that both the Councillors were right, or both of them were wrong or one of them was right and the other wrong. The overseer probably recorded the actual measurements in the measurement book & these were less than the balances in the stock book. The Councillor Thimmappa merely verified the quantities as given in the measurement book. Or it may be that the first Councillor merely signed the certificate without actual verification, while the actual quantities at site were really more than those recorded in the measurement book. In this case the first Councillor was wrong & the second Councillor right.

The deficiency might have been made good in the interval of 5 months. In this case both the Councillors would be right.

Or it may be that the deficiency was not made up in the interval of 5 months, & the verification had to have been made by the second Councillor who was wrong. There is no doubt however that the overseer was responsible. Either he gave wrong measurements in the first instance or made up the deficiency in the interval of 5 months & colluded with the second Councillor. The Chairman stated that there is nothing to prove that the deficiency was made good in the interval. Considering the

8

long interval between the first & second verification, it is not improbable that this was the case.

According to the Chairman's report. however the first Councillor clearly signed the Certificate. The draft memo may be accepted, subject to the slight alterations suggested in pencil. If the Councillor Thimmappa Gowda is not to blame he will doubtless then make a representation.

Dka
8.3.24

Tri (L.A) wo

H.S. G wo.
wo 5785-1.
10.3.24

Tri (L.A) Department.

The slight alterations suggested in pencil may be accepted and the draft issued.

Tri (L.A) C.13
11.3.24

The draft is to be issued

WS
12.3.24

WS

13/3/24

DS

Apparently the first councillor forms metal & gravel short. It can hardly be so and Rathedar not verify & accepted the revenue's word. Kindly ask him report in case pleading action taken against reverser.

13/3

13/3

9

Finance (L.A.) departt.

May be transferred to L.S.G. Department, for disposa

31.3.24.

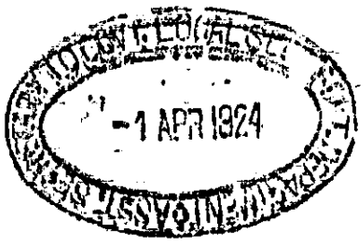
31/3/24

L.S.G. No

Fin (L-a) No. 13-4
1-4-1924

L.S.G. depot.

p1 infra



09515

The memorandum calling for a report as to the disciplinary action taken against the overseer was issued on 19.3.24. No action is now necessary. The memo. has been included with the daily and the receipt of the reply will be watched.

1/4/24

2.4.24

p 4 cp. Cus No. 9829 from Secy Bellary No 2658 27-3-24

The Chairman reports that the overseer was severely reprimanded. It is for consideration whether the matter should be pursued further. ~~Perhaps the papers may be with the Conservancy~~ The Finance dept may be ~~merely recorded~~ consulted

5-4-24

1.4.24

Fin (L.A.) Sec

Secy 829-1
1/4/24

Fin (L-a) 136
14.4.24

P.T.O.

Finance (L.A.) Deptt.

"Submitted that the matter need not be pursued further and that the papers may be filed with Fin. No. 806 Finance of 13-9-23.

(IV)

WS 14.4.24 WS 14/4/24

J 14/4/24

DS.

The Chairman might have said - "reprimanded for audit purposes only"! No use in pursuing the matter in this 14/4/24

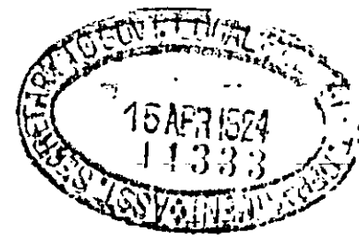
J 14/4

L.S.G. [illegible]

Fin (L.A) Proc. 136-1

15 4 24

L.S.S Deptt



A draft order recording the papers submitted below for approval. (It seems better to record these papers in a separate Fin. as usual).

16.4.24 in

14/4/24 in

Sectt. 11-10 (a)—36,502 27-11-23 (6)

Lss DEPARTMENT.

	Date	Initials.
When received for Fair-copying.		
When copied ..		Slw 25/4.24
When examined ..		
When signed ..		
When despatched ..		

READ AGAIN G.O. No. , dated 192 .

" " " " " 192 .

READ ALSO:-

C. No. 8785 9575 11333, From the , No. , dated 192 .

" " " " " " " 192 .

" " " " " " " 192 .

ORDER.

Mr

No. 1057 Lss, dated 25. 4. 1924

Recorded.

Bn 16-4-24

Lss 24.4.24

DESPATCHED
28 APR 1924

Copy to Chief Bellary with reference to his letter No. 2668/27.3.24.

" " Board of Agriculture

" " Finance Department (Edo)

(with copies of letters from Chief Bellary Nos. 83-84 No. 2668/27.3.24)